

United States Court of Appeals  
Fifth Circuit

**FILED**

**UNITED STATES COURT OF APPEALS** December 5, 2005

**FOR THE FIFTH CIRCUIT**

Charles R. Fulbruge III  
Clerk

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No. 02-21200

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D.C. Docket No. H-02-CR-121-ALL

UNITED STATES OF AMERICA

Plaintiff - Appellee

v.

ARTHUR ANDERSEN, LLP

Defendant - Appellant

Appeal from the United States District Court for the  
Southern District of Texas, Houston.

Before REAVLEY, HIBBINBOTHAM, and BENAVIDES, Circuit Judges.

J U D G M E N T

This cause was considered on the record on appeal and was  
argued by counsel.

It is ordered and adjudged that the order of the Court filed  
on October 27, 2005 is vacated, and the cause is remanded to the  
District Court for further proceedings in accordance with the  
opinion of this Court.

ISSUED AS MANDATE: **JAN 10 2006**

A true copy  
Test

Clerk, U. S. Court of Appeals, Fifth Circuit

By Sabrina B. Short  
Deputy

**JAN 10 2006**

New Orleans, Louisiana